

Exhibit B



U.S. Department of Justice

*John W. Huber
United States Attorney
District of Utah*

REPLY TO:

Allison J.P. Moon
Assistant United States Attorney
Direct: (801) 325-3319
Allison.Moon@usdoj.gov

*Office of the United States Attorney (801) 524-5682
111 Main Street, Suite 1800 Salt (800) 949-9451
Lake City, Utah 84111-2176 Fax: (801) 524-3546*

August 10, 2020

Phillip Kay Lyman
1401 North Blue Mountain Road
Blanding, UT 84511
phil@lymancpa.com
(Sent by USPS and email)

Re: United States v. Lyman, case number 2:14-CR-00470 DN
Second request for tax returns pursuant to court order of October 21, 2019

Dear Mr. Lyman:

This letter constitutes the United States' second request this summer that you promptly produce your tax returns for the years 2017, 2018, and 2019, as ordered by the United States District Court for the District of Utah on October 21, 2019. Pursuant to the Court's order, your tax returns were due to be submitted to the United States Attorney's Office, and to be filed under seal with the Court, no later than May 1, 2020. A copy of the order is again enclosed for your reference.

The United States Attorney's Office did not receive your tax returns by May 1, 2020, and on July 7, 2020, our office requested by email that you produce your returns no later than August 1, 2020. The request was sent to your email address, phil@lymancpa.com. To date, neither our office nor the Court has received your 2017, 2018, or 2019 tax returns. The United States is prepared to seek enforcement of the Court's order of October 21, 2019 through contempt proceedings if necessary. Enclosed herewith is a draft Motion for Order to Show Cause requesting that the Court order you to appear and explain why you have not complied with its order of October 21, 2019, and further requesting that the Court hold you in civil contempt until you produce your tax returns as ordered.

To avoid having to face this proposed filing and potential contempt proceedings, you must produce complete copies of your 2017, 2018, and 2019 tax returns both to this office and to the Court in a manner that they are **received** no later than **Friday, August 21, 2020**. If this office has not received your returns by that date, the United States will file the enclosed Motion for Order to Show Cause on Monday, August 24, 2020. With your prompt cooperation, we hope to be able to avoid making this attached court filing. Please let me know if you have any questions.

Sincerely,

JOHN W. HUBER
United States Attorney



Allison J.P. Moon
Assistant United States Attorney

Enclosures

From: [Moon, Allison \(USAUT\)](#)
To: phil@lymancpa.com
Bcc: [Mangum, John \(USAUT\)](#)
Subject: RE: Request for Tax Returns per Court Order
Date: Monday, August 10, 2020 3:05:00 PM
Attachments: [Letter re Intent to File MOSC.pdf](#)
[286 - Order Denying Motion to Amend Payment Schedule.pdf](#)
[Motion for Order to Show Cause.pdf](#)
[Ex. A - 7.7.2020 Email to Mr. Lyman.pdf](#)

Mr. Lyman,

Attached please find the United States' second request that you comply with the Court's order of October 21, 2019 by producing your 2017, 2018, and 2019 tax returns. Hard copies will follow by mail.

Best Regards,



Allison J.P. Moon
Assistant U.S. Attorney
Financial Litigation Unit
& Bankruptcy

111 South Main St, Ste 1800
Salt Lake City, UT 84111-2176
Direct: (801) 325-3319
allison.moon@usdoj.gov

From: Moon, Allison (USAUT)
Sent: Tuesday, July 07, 2020 6:32 PM
To: phil@lymancpa.com
Subject: Request for Tax Returns per Court Order

Hello Mr. Lyman,

As you may recall, last October the U.S. District Court ordered you to provide your returns from tax years 2017, 2018, and 2019 to the Court and the U.S. Attorney's Office no later than May 1, 2020 (order attached). As I'm sure you know, the [IRS extended the filing and payment deadline to July 15, 2020](#), due to the COVID-19 pandemic. I therefore request that you provide your returns to the Court and to this office no later than August 1, 2020. If you request an extension, please provide proof that you requested and received an extension. Thank you.

Best Regards,



Allison J.P. Moon
Assistant U.S. Attorney
Financial Litigation Unit
& Bankruptcy

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